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ADMINISTRATION COSTS IN A CITY SCHOOL SYSTEM

BY



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A THESIS

SUBMITTED TO THE FACULTY OF GRADUATE STUDIES
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THEORY OF THE EARTH

CHAPTER I. OF THE ORIGIN OF THE EARTH

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THE EARTH

THE EARTH IS A SPHERE, AND ITS SURFACE IS COVERED WITH WATER.

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UNIVERSITY OF ALBERTA

FACULTY OF GRADUATE STUDIES

The undersigned certify that they have read, and recommend to the Faculty of Graduate Studies for acceptance, a thesis entitled "Administration Costs in a City School System" submitted by James Matthew Small in partial fulfilment of the requirements for the degree of Master of Education.

ABSTRACT

The purpose of this study was to discover, assess, and report the costs of certain administrative services in Edmonton Public School District.

This study arose from those of Percevault and Ward on administrative costs in rural areas. Accordingly the same concept of administration was used. Any remuneration paid to personnel for services other than classroom teaching was defined as an administrative service cost.

This study focused on administrative costs of professional personnel within schools and included principals, assistant principals, deans of girls, librarians, counsellors, co-ordinators and department heads.

These costs were analyzed by size and category of school, and were included with gross figures of other administrative costs in order to answer the following questions:

(1) What were the total and per pupil costs of resident professional administrative services; and how were these costs apportioned in terms of mandatory services (principal and assistant principal) and discretionary services (other administrators)?

(2) How significant was the cost of resident professional administrative services in relation to the total administrative service cost?

(3) What percentage of current expenditure was the total cost of administrative services?

(4) Were the per pupil resident professional administrative service costs a function of school size and type?

Data were gathered from administrative and fiscal records of the Edmonton system. Administrative service costs of each administrator were computed according to Percevault's formula which pro-rated basic salary in proportion to the fraction of time spent on administration, to which figure any administrative bonus was added.

Findings were reported for each sub-problem, and some recommendations made. The cost of resident professional administrative personnel was presented and shown to be a significant part of the total administrative service cost. The total administrative service cost in Edmonton was found to be relatively higher than similar costs within six rural areas. Per pupil costs of principals and assistant principals varied little with school size and type, but the costs of other resident administrators increased rapidly

in the order of elementary, elementary-junior high, junior high, and senior high schools, and these costs also showed a tendency to increase with school size.

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CHAPTER I

INTRODUCTION

I. THE PROBLEM

The purpose of this study was to investigate and report the costs of certain administrative services in Edmonton School District No. 7.

The concept of administration accepted for purposes of this study was that used earlier by both Percevault¹ and Ward² in their studies of administrative costs in rural school divisions and counties. The use of this concept was suited to this study in isolation, and also allowed for some comparisons to be drawn between the costs of administration in a city and rural areas.

The concept was based upon the assumption that the primary purpose of a school system is to provide classroom instruction. In order to make it possible for teachers to perform this duty the services of many other personnel are required. The supportive services which they provide are considered collectively to comprise administration. For the purposes of this study, therefore, any remuneration paid to personnel for services other than classroom teaching was defined as an administrative service cost.

The particular approach used in this study to assess administrative costs is derived from the method of categorizing administrators.

The administration of school services within a school system takes place at three levels: the school board, the central office executive, and the individual school. The administrative personnel functioning at, or between, each level have been categorized in various ways such as line and staff officers, whereby the term "line" signifies an officer who bears a clear authority relationship with those above and below him in a chain of command, while the term "staff" denotes an officer whose function is mainly advisory from a position outside the chain of command. Examples of line officers are superintendent and principal, while co-ordinators of instruction and of pupil personnel services are examples of staff officers.

Another means of categorizing administrative personnel is to distinguish between those who require teacher certification for the performance of their duties, and those who do not require such preparation. The former are sometimes referred to as professional or certificated personnel, the latter being known as non-instructional or uncertificated personnel.

A third method is to separate from the term "administration" those officers whose duties concern them directly with the teaching and learning processes. Services of this nature may then be referred to as supervisory and instructional, rather than administrative.

Yet another means of categorization is to distinguish between administrators who serve a specific school (or schools) from those whose responsibilities are system-centred. The former may be referred to as resident administrators, and the latter as central-office administrators. It is the last means of categorization which is used in this study, with emphasis on the resident administrative component for reasons which are presented in the section dealing with the significance of the study.

The cost of each resident administrator was derived by pro-rating basic salaries in proportion to the fraction of time spent on administrative duties, and adding any administration allowances received.

II. STATEMENT OF SUB-PROBLEMS

The following sub-problems were investigated during the study.

- (1) What were the total and per pupil costs of

resident professional administrative services, and how were these costs apportioned in terms of mandatory and discretionary services?

- (2) What percentage was the total resident professional administrative service cost, of the total administrative service cost?
- (3) What percentage of current expenditure was the total cost of administrative services?
- (4) Were the per pupil resident professional administrative service costs a function of school size and type?

III. THE NEED FOR THE STUDY

Only one study on this aspect of school finance exists in Alberta, that of Percevault who examined the costs of certificated personnel in ten rural divisions and counties for the fiscal year 1962. For this reason the present study has no section on related literature, but frequent references are made to Percevault's study throughout the text.

While Alberta is traditionally an agricultural province there is a definite trend towards urbanization, and this has brought increasing awareness of the problems of expanding urban school systems, among them the questions of

administrative organization and cost. Briefly the issue can be stated as follows: As schools and organizational units become larger and more complex what assurance is there that administrative effectiveness keeps pace with increasing costs?

An attempt to answer this question would rest upon a three-way analysis of administration:

- (1) The nature of administrative services.
- (2) The results of administrative activities.
- (3) The cost of administrative services.

Research of this magnitude would be beyond the scope of a single study, and the present study attempts to answer some questions in the area of costs.

In addition to indicating possible directions for some future study of administrative effectiveness, a study of administrative costs assumes its own significance from a need to know more about this high expenditure area of activity.

Prior to Percevault's study for the fiscal year 1962 the costs of resident administration had received little attention, partly due to the following:

- (1) The practice of lumping administrative costs accruing at the school level under the general heading of "instruction" in financial accounting.

- (2) Foundation Program regulations which made no special provision for, and therefore did not require any identification of costs of resident administrators such as principals, department heads, and other supervisors.³
- (3) Earlier financial surveys which restricted the term "administration" to the business management aspects of the organization.⁴

Percevault analyzed the administrative costs of certificated personnel including resident administrators such as principals, assistant principals and librarians. At the same time Ward performed a complementary study of the administrative costs of non-instructional personnel. Thus by combining the two studies the true costs of administration for a rural sample became available for the first time.

These studies created a need for a similar study of administrative costs in a city district to see if per-pupil costs were higher, and to provide some figures for large high schools which were not represented in Percevault's study.

The findings of the present study in conjunction with Percevault's and Ward's could have significance in determining new criteria for disbursing financial support of administration.

Administration is a recognized item of educational

expenditure, and as such has been catered for by government support programs. From the inception of the Government of the Province of Alberta School Foundation Program Fund in 1961 administrative costs have received support. Presently an administration grant of $2\frac{1}{2}$ per cent of instructional and transportation and maintenance grants is payable. In addition a grant of \$1,500 is paid for each supervisor, librarian or guidance counsellor providing he devotes at least two-thirds of his time to the performance of these special duties.⁵

The practice of basing the support of administration primarily on the number of pupils and teachers appears to rest on the assumption that actual costs bear a direct relationship to these units. This is an assumption which has not yet been fully examined although a start was made by Percevault. He found that there was a large variation in per-pupil administrative costs between divisions, these ranging from a low of \$18.86 to a high of \$32.37.⁶ The two factors which were most significant in explaining the variations were amount of time allowed for administrative duties, and the number of administrators employed.⁷ Percevault also found that per-pupil administrative costs were lower for elementary and elementary-junior high schools than for high schools; also costs reached a peak in the size range thirteen

to seventeen teachers, and decreased with size beyond twenty-two teachers.⁸

From Percevault's study it was apparent that administrative costs were not related only to the number of teachers and pupils, but were affected by the ways in which pupils were organized into different types and sizes of school, as well as by the number of administrators employed. The study revealed the possibility that per-pupil administrative costs may be relatively higher for a large city district due to the existence of a greater number and wider variety of administrators, as well as a larger number of senior high schools which in rural areas were the most expensive. An investigation of this possibility is called for.

Another area of concern to which this study pertains is the changing administrative structure caused by population migration. As school systems become larger there may be a proliferation of administrative staff. In order to give direction to this growth a knowledge of the actual distribution of administrative services within a large system might be helpful both to local administrators, and to the Department of Education wherein rests the final responsibility for the adequacy of the expanding systems as well as the maintenance of educational standards in the areas of declining population.

Finally, this study should have significance to the officers of the Edmonton School District since it reveals how the administrative resources are distributed within their system.

IV. DELIMITATIONS OF THE STUDY

(1) This study was delimited to costs incurred in the school year September 1, 1965 to June 30, 1966 in the Edmonton School District No. 7.

(2) Some comparisons were drawn between costs in Edmonton and six rural divisions and counties as follows:

School Divisions -- Pincher Creek, East Smoky,
Medicine Hat.

Counties -- Mountain view, Thorhild, Beaver.

V. LIMITATIONS OF THE STUDY

(1) This study was concerned with administrative service costs which were assumed to be equal to the salaries and expenses paid to employed or elected personnel for services other than class teaching. It is acknowledged that these services must be supported by facilities such as office space and furnishings, and that other costs are incurred such as election expenses and superannuation contributions which

may be classified as administrative costs. Such costs are ignored on the assumption that the accuracy of the study would not be much enhanced by an attempt to pro-rate them on a per-administrator basis.

(2) This study focused on administrative service costs of resident professional administrators. Other administrative service costs used in this study were gross figures drawn from financial records.

(3) Administrative costs of resident administrators depended partly upon the fraction of time spent on administration, but since several methods, of varying accuracy, for deriving this had to be used, the administrative costs can only be considered a close approximation to the actual.

(4) The accuracy of some comparative aspects of this study was limited by the need to extract certain costs from records based on the fiscal years 1965 and 1966, and to relate them to the school year 1965-66.

VI. THE PERSONNEL

All personnel covered by the definition of resident professional administrator (page 11) were included in this study. The following designations were represented: principals, first assistant principals, assistant principals,

dean of girls, department heads, assistant department heads, co-ordinators, librarians and guidance counsellors.

VII. DEFINITION OF TERMS

(1) Administrative service costs: any remuneration paid to employed or elected personnel for services other than classroom teaching.

(2) Resident professional administrator: an administrator who is assigned responsibility for, and operates within a specific school or schools.

(3) Resident professional administrative service costs: administrative costs of resident professional administrators.

(4) Other administrative service costs: the sum of administrative service costs exclusive of resident professional administrative service costs.

(5) Total administrative service costs: the sum of all resident professional administrative service costs and other administrative service costs.

(6) Current expenditure: the total amount of money spent in one year, exclusive of capital costs and transfers to capital funds, but including debt charges.

(7) Administrative service index: the percentage that total administrative service cost bears to current expenditure.

(8) Mandatory services: the administrative services of principal and assistant principal(s).

(9) Discretionary services: the administrative services of resident professional administrators other than principals and assistant principals, such as deans of girls, department heads, co-ordinators, librarians and guidance counsellors.

(10) Central office organized personnel: administrators engaged in the central office, but whose salaries are negotiated within the teachers' salary agreement.

(11) Principal or assistant principal: a certificated administrator as appointed in accordance with The School Act, Section 370.⁹

(12) Dean of girls: a teacher designated by the school board as administrator of personnel services to girl students, pursuant to The School Act, Section 371a.¹⁰

(13) Department head: a high school teacher designated by the board as leader of an instructional group within a school, pursuant to The School Act, Section 371a.¹¹

(14) Co-ordinator: an elementary or junior high school

teacher designated by the board as leader of an instructional group within a school, pursuant to The School Act, Section 371a.¹²

(15) Librarian: a certificated teacher who administers the library services within a school.

(16) Guidance Counsellor: a certificated teacher who acts in the capacity of advisor on pupil personnel matters, within a school.

VIII. SUCCEEDING CHAPTERS

Chapter II describes the collection and treatment of data. Chapter III presents the data and reports costs in accordance with the sub-problems (pages three and four). Chapter IV summarizes and discusses findings and offers recommendations.

REFERENCES FOR CHAPTER I

- (1) John B. Percevault, "Rural School Administration Costs in Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1964).
- (2) Roland M. Ward, "School Administration Costs in Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1964).
- (3) Department of Education, "School Foundation Program Regulations" (Edmonton, 1962), Part E. (Mimeographed.)
- (4) See for example: Lucien L. Ouelette, "Patterns of Public School Expenditures and Services in Selected Areas of Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1963), p. 25.
- (5) Department of Education, "School Foundation Program Regulations" (Edmonton, 1966), Part A.2.(ii) and Part E. (Mimeographed.)
- (6) Percevault, op. cit., p. 31.
- (7) Ibid., p. 54.
- (8) Ibid., p. 43.
- (9) Government of the Province of Alberta, The School Act, R.S.A., 1955, Chapter 297 (Edmonton: Queen's Printer, 1964).
- (10) Ibid., Section 371a.
- (11) Ibid.
- (12) Ibid.

CHAPTER II

COLLECTION AND TREATMENT OF DATA

I. DATA REQUIRED

A clarification of the concept of resident professional administration is required in order to justify the inclusion of certain categories of personnel, and the exclusion of others. The essential criterion is educational service other than classroom teaching. Certain activities such as general school administration and supervision immediately come to mind, but the appropriateness of certain other activities must be considered.

For example, library administration time is included since the librarian is providing a service to students and teachers, but library class time, when the librarian is either teaching or supervising a library class, is not included. Similarly, private counselling time is included, but not group guidance, since the latter is a class teaching activity.

A finer distinction had to be made on the question of teacher preparation time. It was considered that since this time was used for preparation for teaching it could not be considered administration time. This same reasoning was

applied to teachers having greater than usual preparation time, such as pre-employment teachers, visiting teachers and opportunity room teachers.

Several cases existed where teachers were assigned extra time for curriculum development, and this was included as an administrative cost under the category of "special service".

II. SOURCES OF DATA

The data required were of five basic categories:

- (1) Administrative designation and allocation.
- (2) Administrative time.
- (3) Pay roll information.
- (4) Fiscal records.
- (5) School census.

Each is described separately.

Administrative Designation and Allocation.

It was necessary to identify for each school the resident administrators who served it. Since a broad definition of administration was used a large number of administrators was involved, requiring two means of identification.

- (a) Administrative records: These were obtained from the offices of the Director of Personnel, the Director

of Senior High Schools, the Director of Junior High Schools, the Director of Elementary Schools, the Director of Counselling, and the Library Supervisor.

(b) Private interview. Private interviews were conducted with each of the above in order to obtain records and to clarify and complete them. No single department was able to supply the complete information required, but some overlap occurred which allowed for some degree of verification.

Administrative Time

Approximately six hundred and forty administrators were identified for each of whom the fraction of time available for administrative duties was required. Again no complete record was available and so a variety of means was employed to derive the data. Where compiled records existed these were used, but alternative means of increasing difficulty were also employed, as follows: search of individual school time-tables, questionnaire (Appendix A), and telephone interviews.

(a) Compiled records. Records were available for school librarians (Appendix A, Table XIII), guidance counsellors (Tables XIV-XVI) and co-ordinators (Tables XVII-XIX).

(b) School time tables. For senior high principals, assistant principals, deans of girls, and department heads, and junior high principals and assistant principals a search of school and individual time tables was required. This procedure may have produced the most reliable findings since administrative time was established as a number of periods in a day of a given length, while compiled records generally expressed administrative time in gross amounts, such as half days per week.

(c) Questionnaire. For elementary principals and assistant principals administrative records were not available other than the total amount of administrative time assigned to each school. For the actual distribution between the principal and assistant, each administrator was contacted individually. This was accomplished mainly through attendance at four Administrators' Zone Meetings at which a small questionnaire was completed by those present. All but fifty principals and assistants were contacted in this way. The remaining fifty were contacted by telephone.

Pay Roll Information

The salary in the form of basic salary plus administrative allowance was required for each administrator. This necessitated examination of six hundred and forty-three individual pay cards.

Fiscal Records

The other administrative costs, that is, salaries and expenses paid to administrative personnel other than those identified as resident professional administrators were obtained from two sources.

(a) 1966 and 1967 Budgets. These documents contained actual expenditures for other administrators for the years 1965 and 1966 respectively. The treatment of these data is outlined later in this chapter.

(b) Payroll Register for the Period September 1965 to August 1966. One category of administrative personnel whose costs remained to be established was the group of central office administrators and supervisors whose salary was negotiated within the Teachers' Salary Agreement.¹ Since these were not resident administrators, pay cards were not consulted neither were their costs included under "administration salaries" in the budget. For these reasons the payroll

register had to be consulted. Total gross salaries for the group for each month of the period of study were withdrawn. (Appendix C, Table XXI).

School Census

The names and categories of schools were obtained from the record entitled Allocation of Teachers 1965-66. The number of pupils attending each was derived from the Superintendent's Report on Enrolment - October 1965. Appendix B, Table XX contains school census information in summarized form.

III. TREATMENT OF DATA

School Census

For purposes of analysis it was necessary to categorize schools by size. Percevault's formula² was used with an extension for senior high schools. Schools of two to seven teachers, that is, those who do not require the appointment of an assistant principal by terms of the School Act³ constituted the first group. New categories were added for groups of five teachers to a maximum of thirty-seven teachers. Beyond this point new categories were added for senior high schools as follows: forty teachers or less; forty-one to eighty; eighty-one to one hundred and twenty; one hundred and

twenty-one and over.

Table I shows the number of schools falling within each type and size range.

TABLE I
DISTRIBUTION OF SCHOOLS BY SIZE AND TYPE

Type of School	SIZE OF SCHOOL (BY TEACHER)						
	2-7	8-12	13-17	18-22	23-27	28-32	33-37
Elementary	12	19	16	10	6	1	0
Elementary-Junior High	-	1	4	11	7	5	4
Junior High	-	1	-	3	1	6	1
Senior High		<u>0-40</u>	<u>41-80</u>	<u>81-120</u>	<u>121+</u>		
		2	4	2	1		

Source: Withdrawn from School Census Data, Appendix B, Table XX.

The greatest number of elementary schools (nineteen) fell in the 8-12 range, followed by sixteen in the 13-17 range, twelve in the 2-7 range, ten in the 18-22 range, and six in the 23-27 range and one in the 28-32 range.

The greatest number of elementary-junior high schools (eleven) fell in the 18-22 range, followed by seven in the 23-27 range, five in the 28-32 range, four in each of the

13-17 and 33-37 ranges, and one in the 8-12 range.

Most junior high schools (six) fell in the 28-32 range, followed by three in the 18-22 range, and one in each of the 8-12, 23-27 and 33-37 ranges.

Senior high schools were treated separately since they are much larger than the others and because of the large variation in size within the group.

Four size ranges were selected as follows:

- (1) 0 - 40 teachers
- (2) 41 - 80 teachers
- (3) 81 -120 teachers
- (4) 121+ teachers

The first group contained two schools, the second group four schools, the third group two schools, and the last group contained one school.

Administrative Time

Raw data were received in the four basic forms:

- (1) number of days per week
- (2) percentage of total time
- (3) number of periods per day
- (4) number of mornings or afternoons per week

This variation in form was due to the variety of data sources which had to be used. (page sixteen).

In some instances where data sources overlapped a data check was made possible. In most cases the check was confirmatory, but in several cases discrepancies were observed. In the latter event the more reliable source was used. For example, where a school time-table showed actual number of periods available to a librarian, which was contradictory to the central office record, then the time-table was used as the source. The number of such instances was small.

In all cases the administrative time was converted into a percentage of total time, correct to the nearest whole number. This information is contained in Appendix D Table XXIII.

Administrative Salaries

Although financial records were based on a calendar year, pay roll records were based on the school year. This permitted ready extraction of the required information. For each administrator the basic salary plus the administrative allowance was noted.

In order to compute the cost of administration the formula employed by Percevault⁴ was adapted for use. This rests upon the assumption that the administration allowance (or bonus) is paid in recognition of the administrative work

performed, and to this cost is added a fraction of the basic salary dependent upon the amount of time actually spent on administration. Thus a full-time administrator has all his basic salary plus allowance charged as an administrative cost; whereas an administrator teaching half time has half his basic salary, plus all his allowance charged as an administrative cost.

The formula can be represented as follows:

$$C = \frac{B \times P}{100} + A$$

where: C is the administrative cost

B is the basic salary

P is the percentage of time for administration

A is the administrative allowance.

Three complications had to be dealt with.

In some cases one administrator filled two roles. An example is a principal acting as supervisor of the school library. In such cases it was necessary to establish from the Salary Agreement⁵ the actual service for which the allowance was received.

For example if a principal spends half of his time in school administration and ten per cent of his time in the library, then since no bonus is paid to librarians the

administrative costs are as follows:

$$\text{As principal } C = \frac{B \times 50}{100} + A$$

$$\text{As librarian } C = \frac{B \times 10}{100}$$

The second complication was where an administrator was assigned responsibility for more than one school. This was found in the case of full-time elementary guidance counselors who were each assigned three schools, and who therefore qualified for a bonus of \$100 for each school.

Since this bonus was not an administrative allowance but a travel factor, it was not shown separately in the table of costs Table XXIII but included under basic salary. Thus the cost to each school became $C = \frac{B}{3}$.

A third complication was the case of a junior high co-ordinator assigned responsibility for two schools, but who spent 60 per cent of her time in one school, and 40 per cent in the other. In this case the responsibility payment was pro-rated proportionally.

Administrative Costs from Budget Records

Both budgets were examined and costs which in any way included administrative service components were noted. These are listed in Appendix C, Table XXII, and reorganized

into the four categories: salaries; expenses; wages; contracts (Table III, page 34).

The administrative costs withdrawn from the budgets were totalled separately for the years 1965 and 1966. The pro-rated cost for the school year 1965-66 was then assumed to be four twelfths of the 1965 cost, plus eight twelfths of the 1966 cost.

REFERENCES FOR CHAPTER II

- (1) Edmonton School District No. 7, "Salary Agreement" (Edmonton, June 1965). (Mimeographed.)
- (2) John B. Percevault, "Rural School Administration Costs in Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1964), p. 41.
- (3) Government of the Province of Alberta, The School Act, op. cit., Section 370(2).
- (4) Percevault, op. cit., p. 17.
- (5) Edmonton School District No. 7, op. cit., pp. 4-7.

CHAPTER III

ADMINISTRATION COSTS

Introduction

This chapter reports findings relative to the major problem of the study, namely, the costs of resident professional administration services in Edmonton Public School District. First, the total and per pupil costs of resident administration for each category of schools and the district as a whole are presented. Second the relationship is drawn between resident professional administrative costs and the total administrative service cost. Third, the "administrative service index" for Edmonton is derived. Fourth, per pupil resident professional administration service costs are presented in relationship to school characteristics.

I. RESIDENT PROFESSIONAL ADMINISTRATIVE SERVICE COSTS

In order to facilitate the study schools were categorized as elementary; elementary-junior high; junior high; and senior high; and resident professional administrative service costs were broken into mandatory and discretionary components. The resident professional administrative service costs are the

administrative costs of local school administrators. The mandatory component refers to the administrative costs of principals and assistant principals; the discretionary component refers to the costs of local administrators other than principals and assistant principals. Total and per pupil costs are dealt with in the following sections.

Total Costs

Table II presents the administrative costs for each category of school and for the whole system. Column (3) shows the mandatory totals by school category, column (4) the discretionary totals and column (5) the combined totals. The mandatory totals were as follows: junior high - \$205,753; senior high - \$325,075; elementary-junior high - \$482,823, and elementary - \$596,330. The order changed for discretionary services as follows: elementary - \$89,114; junior high - \$131,935; elementary-junior high - \$178,549; and senior high - \$601,553.

For the whole system the mandatory costs exceeded the discretionary costs by \$608,830, the combined total being \$2,611,132. The full significance of these resident professional administrative service costs is revealed later by comparison with other administrative costs. A notable fact is that

discretionary services accounted for 38 per cent of the cost, while the mandatory services accounted for 62 per cent.

Per Pupil Costs

Since the numbers of students in each category of schools varies, as is shown by columns (1) and (2) of Table II, per pupil costs are more descriptive than total costs.

Column (6) shows the per pupil mandatory costs for each school category. These range from a low of \$24 for elementary schools to a high of \$29 for junior high schools. Elementary-junior high and senior high schools are equal at \$25 per pupil.

Column (7) shows that a greater variation existed in the case of discretionary per pupil costs, the low being \$4 for elementary schools and the high \$47 for senior high schools. Elementary-junior high schools and junior high schools were intermediate with \$9 and \$18 respectively.

The large variation of per pupil discretionary costs between school categories is a reflection of the facts that more specialist services are available to secondary pupils than to elementary pupils, that senior high schools offer a much wider program of studies than junior high or elementary

TABLE II

RESIDENT PROFESSIONAL ADMINISTRATIVE SERVICE COSTS FOR EACH SCHOOL CATEGORY

School Category (1)	Number of Pupils (2)	Total Mandatory (3)	Total Discretionary (4)	Total Combined (5)	Per Pupil Mandatory (6)	Per Pupil Discretionary (7)	Per Pupil Combined (8)
Elementary	24,896 ^a	\$596,330	\$89,114	\$685,444	\$24	\$4	\$28
Elementary-Junior High	19,660	482,823	178,549	661,372	25	9	34
Junior High	7,185	205,753	131,935	337,688	29	18	47
Senior High	12,800	325,075	601,553	926,628	25	47	72
Whole System	64,541	1,609,981	1,001,151	2,611,132	25	16	^b 40

^aIncludes 125 Hospital pupils.

Sources: Columns (1) and (2) were derived from Appendix B, Table XX. Columns (3), (4) and (5) were derived from Appendix D, Table XXIII. Columns (6), (7) and (8) were derived by dividing Columns (3), (4) and (5) by Column (2).

^bApparent discrepancy is due to correction of figures to nearest dollar.

schools, and that senior high schools have the lowest pupil teacher ratio which tends to elevate per pupil costs. The first reason is perhaps the most important and therefore is returned to later in this chapter (page thirty-eight).

The per pupil combined costs ranged from \$28 for elementary schools to \$72 for senior high schools, elementary-junior high schools and junior high schools being intermediate with \$34 and \$47 respectively.

The average costs for the whole system were \$25 per pupil for mandatory services, \$16 per pupil for discretionary services and \$40 per pupil for combined services.

II. TOTAL ADMINISTRATIVE SERVICE COST

The importance of resident professional administrative service costs, which are frequently hidden costs, since they accrue at the level of the local schools, depends upon their relative significance in comparison with the other, more obvious administrative service costs. These other costs are here reported, total administrative service costs are derived and the comparison is drawn.

Other Administrative Service Costs

Other administrative service costs were defined as the sum of administrative service costs exclusive of resident

professional administrative service costs. Other administrative service costs are therefore comprised of salaries and wages of central office personnel, school supportive staff, maintenance and contracted services.

Table III shows the main components of other administrative service costs categorized as salaries, expenses, wages and contracts. The totals for 1965 and 1966 were pro-rated by factors of four twelfths and eight twelfths respectively to yield amounts of \$1,219,976 and \$2,985,172.

Table IV shows the costs of central office organized personnel, who are treated separately since their salaries are negotiated within teachers' salary agreements, and resident professional administration which have to be added to the pro-rated other administrative service costs components to derive the Total Administrative Service Cost of \$7,408,990. This total cost is the sum of all remuneration paid to servants of the board for the school year 1965-66, other than for classroom teaching services.

The Significance of Resident Professional Administrative Service Costs

Of a total administrative service cost of \$7,408,990 the resident professional administrative service cost accounted for \$2,611,132 or 35.2 per cent. Since this is more than one-

TABLE III
MAIN COMPONENTS OF OTHER ADMINISTRATIVE
SERVICE COSTS

Cost Item	1965 cost	1966 cost
Salaries	\$1,054,335	\$1,316,575
Expenses	127,449	154,124
Wages	2,365,372	2,865,631
Contracts	112,773	141,428
Totals	3,659,929	4,477,758
Pro-rated totals	1,219,976	2,985,172

Source: 1966 and 1967 Budget Statements.
(Appendix C, Table XXII contains a detailed analysis of these costs.)

TABLE IV
TOTAL ADMINISTRATIVE SERVICE COST

Cost Item	1965-66 Cost
Pro-rated other administrative service costs for 1965	\$1,219,976
Pro-rated other administrative service costs for 1966	2,985,172
Central Office Organized Personnel Salaries ^a	592,710
Resident Professional Administrative Service ^b	2,611,132
Total Administrative Service Cost	7,408,990

^aSource: Pay Roll Registers for 1965 and 1966.

(Appendix C, Table XXI contains the monthly breakdown of this cost.)

^bWithdrawn from Table II, page 31.)

third of the administrative expenditure, the cost of resident administration is of high significance and merits the closest attention.

III. THE ADMINISTRATIVE SERVICE INDEX

The Administrative Service Index is a device for assessing administrative costs as a percentage of total current expenditure, and thus is independent of general cost levels which obtain at a given time. This index therefore permits a comparison of costs between different systems.

Index for Edmonton

The total current expenditure is the total amount of money required to operate the system for one year. The 1965 cost was obtained from the 1966 Budget Statement and amounted to \$29,001,692;¹ the 1966 figure was obtained from the 1967 Budget Statement and amounted to \$33,573,413.² The pro-rated expenditure for the school year 1965-66 amounted to \$32,049,507. Of this total the administrative service cost accounted for \$7,408,990 or 23.1 per cent. Twenty-three point one is therefore the administrative service index for Edmonton. This index is used as a basis for comparing administrative costs with those of rural areas and is discussed under Review of

Findings and Discussion (page fifty-six).

IV. ANALYSIS OF PER PUPIL ADMINISTRATIVE SERVICE COSTS IN TERMS OF SCHOOL CHARACTERISTICS

Table II (page thirty-one) shows that per-pupil administrative costs varied with school category, and Appendix D, which contains the per pupil costs for each school, shows that within each category much variation existed.

Per-pupil costs are here analyzed in relation to school category and school size.

Per Pupil Costs in Relation to School Category

Table II shows that the per pupil mandatory costs were almost uniform for each school category, but that a large variation existed in the case of discretionary costs.

Table V illustrates more clearly the variation of discretionary costs by expressing these as a percentage of combined resident administrative service costs for each category.

Column (4) shows that for the whole system the discretionary costs comprised 40 per cent of the combined costs, but for elementary schools the percentage was only 14.3, while for senior high schools it was 65.3. Elementary-

junior high schools and junior high schools were below the average at 26.5 per cent and 38.3 per cent respectively.

Thus discretionary costs increased rapidly in the order elementary, elementary-junior high, junior high and senior high.

TABLE V

THE RELATIONSHIP OF DISCRETIONARY COSTS TO
COMBINED COSTS FOR EACH SCHOOL CATEGORY

School Category (1)	Per pupil discretionary costs (2)	Per pupil Combined costs (3)	Percentage discretionary costs (4)
Elementary	\$ 4	\$ 28	14.3
Elementary- Junior High	9	34	26.5
Junior High	18	47	38.3
Senior High	47	72	65.3
Whole System	16	40	40.0

Source: Columns (2) and (3) were withdrawn from Table II.

There are three related conditions which result in increasing discretionary costs in the order elementary, elementary-junior high, junior high and senior high. These are:

- (1) Increasing numbers of resident administrators per pupil.

(2) Increasing administrative service per pupil.

(3) Increasing basic salaries and administrative allowances.

Table VI demonstrates the existence of the first condition. Column (4) shows the numbers of administrators per 1,000 pupils in each category. Per 1000 pupils, there were two point five elementary administrators, five point two elementary-junior high administrators, seven point five junior high administrators, and fourteen senior high administrators in their respective schools. For the whole system there were six point two administrators per one thousand pupils.

Thus the numbers of administrators dispensing discretionary services in elementary, elementary-junior high, junior high and senior high schools respectively increased in the following proportion, 1; 2; 3; 5.6. This means that for every elementary administrator there were two elementary-junior high, three junior high, and five point six senior high administrators.

In order to reveal the actual amount of administrative service provided at the four educational levels it was necessary to take cognisance of the amount of administrative time allowed to each administrator. This analysis is made

in Table VII.

Column (4) shows that there were 0.48 full time administrator equivalents per one thousand pupils in the elementary schools, 1.17 in elementary junior high schools, 2.32 in junior high schools and 4.82 full time administrator equivalents per one thousand pupils in senior high schools. For the whole system there were 1.75 full time administrator equivalents per one thousand pupils.

TABLE VI

DISTRIBUTION OF RESIDENT ADMINISTRATORS
(DISCRETIONARY) BY SCHOOL CATEGORY

School Category (1)	Number of Pupils (2)	Number of Ad- ministrators (3)	Adminis- trators per 1000 pupils (4)
Elementary	24,896	63	2.5
Elementary- Junior High	19,660	102	5.2
Junior High	7,185	54	7.5
Senior High	12,800	179	14.0
Whole System	64,541	397	6.2

Source: Column (3) was derived from Appendix D, Table XXIII by totalling for each school category the number of resident professional administrators, exclusive of principals and assistant principals.

TABLE VII
DISTRIBUTION OF DISCRETIONARY SERVICE BY
SCHOOL CATEGORY

School Category (1)	Number of Pupils (2)	Full-time administrator equivalents (3)	Full-time administrator equivalents per 1000 pupils (4)
Elementary	24,896	11.98	0.48
Elementary- Junior High	19,660	22.93	1.17
Junior High	7,185	16.68	2.32
Senior High	12,800	61.64	4.82
Whole System	64,541	113.23	1.75

Source: Column (3) was derived from Appendix D, Table XXIII by totalling for each school category the percentage of administrative time, for each resident professional administrator exclusive of principals and assistant principals, and dividing by one hundred.

Thus discretionary services per pupil increased in the order elementary, elementary-junior high, junior high and senior high even more rapidly than did the number of administrators per pupil.

Tables VIII - X are refinements of Table VII showing the distributions of library, guidance counselling, and co-ordination or department head services respectively.

Column (5) of Table VIII shows the number of full time

librarian equivalents per one thousand pupils in each school category. There were 0.37 librarians per one thousand elementary pupils, 0.41 elementary-junior high, 0.63 junior high and 0.75 librarians per one thousand senior high pupils.

Column (5) of Table IX shows the number of full time counsellor equivalents per one thousand pupils for each school category. For elementary, elementary-junior high, junior high and senior high there were 0.08, 0.67, 1.49, 2.53 counsellors per one thousand pupils respectively.

Column (5) of Table X in a similar way shows the number of full time co-ordinator or department head equivalents per one thousand pupils. The numbers increased consistently as before, there being 0.03, 0.09, 0.14 and 1.23 equivalents per one thousand elementary, elementary-junior high, junior high and senior high pupils respectively.

Thus from an examination of these tables it is evident that the discretionary services in all areas of activity increased consistently in the order elementary, elementary-junior high, junior high and senior high.

The third condition which contributed to the increasing per pupil discretionary costs in the order elementary, elementary-junior high, junior high and senior high was the trend for the better qualified and more experienced teachers

to be placed in the upper grades. Also, a provision of the Edmonton system's salary schedule contributed in a minor way to the increased administrative costs in the senior high schools, by awarding administrative allowances of \$700 and \$500 for department heads and assistant department heads in senior high schools, but only \$500 for co-ordinators in junior high and elementary schools.

TABLE VIII

DISTRIBUTION OF LIBRARY SERVICES BY SCHOOL
CATEGORY

School Category	Number of Pupils	Number of Librarians	Number of full-time Librarian equivalents	Librarian Equivalents per 1000 pupils
(1)	(2)	(3)	(4)	(5)
Elementary	24,896	50	9.3	0.37
Elementary- Junior High	19,660	34	8.1	0.41
Junior High	7,185	13	4.5	0.63
Senior High	12,800	13	9.6	0.75

Source: Columns (3) and (4) were derived from Appendix D, Table XXIII.

Column (3) is the total number of librarians in each category.

Column (4) is the sum of percentage library time divided by 100, for each category.

TABLE IX
DISTRIBUTION OF COUNSELLING SERVICES
BY SCHOOL CATEGORY

School Category (1)	Number of Pupils (2)	Number of Counsel- lors (3)	Number of full-time counsellor equivalents (4)	Counsellor equivalents per 1000 pupils (5)
Elementary	24,896	2	2	0.08
Elementary- Junior High	19,660	49	13.1	0.67
Junior High	7,185	27	10.7	1.49
Senior High	12,800	72	32.4	2.53

Source: Columns (3) and (4) were derived from Appendix D, Table XXIII. Column (3) shows the total number of counsellors in each category. Column (4) is the sum of percentage counselling time divided by 100, for each category.

TABLE X

DISTRIBUTION OF CO-ORDINATOR OF DEPARTMENT
HEAD SERVICES BY SCHOOL CATEGORY

School Category	Number of Pupils	Number of co-ordinators or Dept. Heads	Number of full- time equivalents	Equivalents per 1000 pupils
(1)	(2)	(3)	(4)	(5)
Elementary	24,896	7	0.7	0.03
Elementary- Junior High	19,660	18	1.8	0.09
Junior High	7,185	10	1.0	0.14
Senior High	12,800	86	15.7	1.23

Source: Columns (3) and (4) were derived from Appendix D, Table XXIII. Column (3) is the total number of co-ordinators or department heads in each category. Column (4) is the sum of percentage administrative time for co-ordinators or department heads, divided by 100.

Per Pupil Costs in Relation to School Size

As has already been stated per pupil costs varied markedly from school to school, and average costs for each school category showed certain trends. The question of the relationship between per pupil costs and school size remains to be investigated and is the subject of Table XI. This table shows the distribution within size categories (page twenty) and school types, as well as the per pupil average costs. Reading by rows shows the relationship between mandatory, discretionary and combined costs, and school size, for each school type.

In the case of elementary schools the mandatory and discretionary costs showed little variation, and no trends with increasing size. In order of size from the smallest schools of two to seven teachers, to the largest one in the twenty-eight to thirty-two range, mandatory costs were as follows: \$30, \$24, \$23, \$25, \$24, and \$18. Discretionary costs in the same order were \$1, \$3, \$4, \$4, \$3, and \$4.

In the case of elementary-junior high schools there was a trend for mandatory costs to decrease with size from the smallest range of eight to twelve teachers to the largest of thirty-three to thirty-seven teachers, as follows: \$30, \$28, \$27, \$25, \$22, \$22. There was a slight tendency

for discretionary costs to increase with size as follows:
\$0, \$9, \$7, \$11, \$8, and \$12.

No trends with size were apparent for junior high schools whose costs in order of size of school were as follows: \$20, \$31, \$27, \$26, and \$41 for mandatory services, and \$29, \$15, \$23, \$18, and \$23 for discretionary services.

Senior high schools were treated separately since they are much larger than the others, vary greatly in size, and are few in number. Much variation existed in average per pupil costs, but no trends with size were observed. From the smallest to the largest size ranges average mandatory costs were \$56, \$21, \$23, and \$35, while discretionary costs were \$42, \$47, \$41, and \$58. Two notable facts are that the two schools in the smallest size range had an average per pupil mandatory cost considerably higher than the other senior high schools, and the average per pupil discretionary costs in all size ranges of senior high schools were much higher than the average discretionary costs for all other schools. From the latter observation it appears that the high discretionary costs in senior high schools are more a function of school type than school size.

The row of average costs for elementary, elementary-junior high, and junior high schools shows that mandatory costs varied little with size, averaging \$26, but discretionary

TABLE XI

COST OF ADMINISTRATION RELATED TO SIZE AND TYPE OF SCHOOL

Type of School	SIZE OF SCHOOL (BY TEACHER)											
	2 - 7	8 - 12	13 - 17	18 - 22	23 - 27	28 - 32	33 - 37					
	Mandatory Discret. Combined	Mandatory Discret. Combined	Mandatory Discret. Combined	Mandatory Discret. Combined	Mandatory Discret. Combined	Mandatory Discret. Combined	Mandatory Discret. Combined					
Elementary	\$ 30 (12)	\$ 1 31 24 (19)	\$ 27 23 16 (16)	\$ 27 25 10 (10)	\$ 30 24 6 (6)	\$ 27 18 1 (1)	\$ 22 - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -
Elementary Junior High	--	-- 30 (1)	28 9 4 (4)	27 7 11 (11)	25 11 7 (7)	22 8 5 (5)	30 22 12 (4)	34				
Junior High	--	-- 20 (1)	-- --	31 15 3 (3)	27 23 1 (1)	26 18 6 (6)	44 41 1 (1)	64				
Average	30 (12)	1 31 24 (21)	28 24 20 (20)	27 7 34 (24)	25 8 33 (14)	24 13 12 (12)	36 25 14 (5)	40				
Senior High		0 - 40 56 42 98 (2)	41 - 80 21 47 68 (4)	81 - 120 23 41 64 (2)	121+ 35 58 93 (1)							

Note: 1. Costs are per-pupil averages for each school type, and size range.

2. The row entitled "Average" gives per-pupil average costs for elementary, elementary-junior high, and junior high schools collectively, for each size range.

3. The figures in brackets below each mandatory cost denote the number of schools in each type and size range.

Source: Appendix D, Table XXIII.

costs increased consistently with size, as follows: \$1, \$4, \$5, \$7, \$8, \$13 and \$14.

In conclusion it can be said that with the exception of minor trends noted in the case of elementary-junior high schools, per pupil mandatory costs were independent of school size, and that for elementary, elementary-junior high and junior high schools taken together, a tendency existed for per pupil discretionary costs to increase with size.

Table XI illuminates the trend observed from Table II (page thirty-one) for average per pupil discretionary costs to increase in the order elementary, elementary-junior high and junior high schools by showing that the same trend existed within most size ranges. Table XI^a which is derived from Table XI depicts this fact more clearly. Column (1) shows the size range, and Columns (2), (3) and (4) average per pupil discretionary costs for elementary, elementary-junior high, and junior high schools respectively.

In the eight to twelve teacher size the average costs increased in the order elementary, elementary-junior high, and junior high as follows: \$3, -, \$29, and in the twenty-three to twenty-seven range: \$3, \$11, \$23. A similar progression existed in each size range up to the maximum

TABLE XI^a

VARIATIONS IN AVERAGE PER-PUPIL DISCRETIONARY COSTS WITH
TYPE AND SIZE OF SCHOOL

Size by Teachers (1)	Average Per-Pupil Discretionary Costs		
	Elementary (2)	Elementary- Junior High (3)	Junior High (4)
8 - 12	\$ 3	-	\$ 29
13 - 17	\$ 4	\$ 9	-
18 - 22	\$ 4	\$ 7	\$ 15
23 - 27	\$ 3	\$11	\$ 23
28 - 32	\$ 4	\$ 8	\$ 18
33 - 37	-	\$12	\$ 23

Source: Table XI

size range of thirty-seven teachers where costs in order were \$-, \$12, \$23.

Table XI^b, which is also derived from Table XI reveals a trend hitherto unsuspected, for average per pupil mandatory costs to increase in the order elementary, elementary-junior high, and junior high for all size ranges beyond the eight to twelve range. For example in the eighteen to twenty-two range average per pupil mandatory costs in order were \$25, \$27, and \$31 and in the twenty-eight to thirty range \$18, \$22, and \$26.

TABLE XI^b

VARIATIONS IN AVERAGE PER PUPIL MANDATORY COSTS WITH
TYPE AND SIZE OF SCHOOL

Size by Teachers	Average Per-Pupil Mandatory Costs		
	Elementary	Elementary- Junior High	Junior High
13 - 17	\$ 23	\$ 28	-
18 - 22	\$ 25	\$ 27	\$ 31
23 - 27	\$ 24	\$ 25	\$ 27
28 - 32	\$ 18	\$ 22	\$ 26
33 - 37	-	\$ 22	\$ 41

Source: Table XI

Thus, a consideration of both school size and type confirms that discretionary costs increased in the order elementary, elementary-junior high and junior high, and also reveals that within most size ranges mandatory costs increased in this order, a trend which was not observable from average per pupil costs by school type without regard to size. Since a different size classification was used for senior high schools they could not be included in the size - type - cost analysis, but this does not detract from the fact, reported on page forty-six, that average per-pupil discretionary costs in all size ranges of senior

high schools were much higher than average discretionary costs for all other schools.

Conclusions

In general four conclusions can be stated regarding per pupil costs within the different schools:

- (1) Costs varied from school to school.
- (2) When schools were categorized by type, average mandatory costs varied little but average discretionary costs increased rapidly in the order elementary, elementary-junior high, junior high and senior high.
- (3) When schools were categorized by size there existed a trend for average discretionary costs to increase with size.
- (4) When schools were categorized by both size and type, there was a general trend for all costs to increase in the order elementary, elementary-junior high and junior high in each size range.

REFERENCES FOR CHAPTER III

- (1) Edmonton School District No. 7, "Budget Statement 1966" (Edmonton, 1966), p. 2. (Mimeographed.)
- (2) Edmonton School District No. 7, "Budget Statement 1967" (Edmonton, 1967), p. 2. (Mimeographed.)

CHAPTER IV

SUMMARY, DISCUSSION OF FINDINGS, AND RECOMMENDATIONS

This chapter contains a restatement of the purpose of the study and the data required to answer the problems posed. A résumé of the treatment of the data is presented along with the most significant findings. Following a brief discussion of the findings some recommendations are made.

I. SUMMARY

The Purpose of the Study

This study was designed to investigate and report the costs of resident professional administrative services in Edmonton School District No. 7 for the school year 1965-66; to assess the significance of these costs in relation to certain other costs, and to explore the relationship between administrative costs and school characteristics.

Data Required and Treatment of Data

It was necessary to identify for the school system all personnel who were included in the definition of "resident professional administrator", and to establish for

each, the school served, basic salary, administrative allowance, and time available for administration. The administrative time was used to pro-rate basic salaries for administrative service. Any allowance received was added to derive the resident professional administrative service cost of each administrator. The total and per pupil costs were then computed by school, and analyzed in terms of mandatory and discretionary services.

To find the significance of resident professional administrative services within the cost structure of the whole system, the cost of salaries, wages and expenses other than for teaching was derived from financial records. These costs together with resident professional administrative service costs comprised the total administrative service cost for the system. The significance of the resident professional administrative service cost was then revealed by the fraction it bore to the total administrative service cost.

In order to facilitate comparisons with other school systems the total administrative service cost was expressed as a fraction of current expenditure which was defined as the total cost of operation for the year under consideration.

Finally in order to relate per-pupil resident

professional administrative service costs to size and type of school it was necessary to establish the number of teachers employed, and grades taught, in each school. This information was available from administrative records.

II. REVIEW OF FINDINGS AND DISCUSSION

Total and Per Pupil Costs of Resident Professional Administrative Services

Table II (page thirty-one) shows that the total cost of resident professional administrative service was \$2,611,132 of which \$1,609,981 was for mandatory services, and \$1,001,151 for discretionary services. The respective per pupil costs were \$40, \$25, and \$16. Mandatory services comprised 61.6 per cent of the total, and discretionary services 38.3 per cent of the total.

Thus the major portion of resident professional administrative service costs for the system was for the services of principals and assistant principals, but discretionary costs were nevertheless highly significant.

The Significance of Resident Professional Administrative Service

The resident professional administrative service cost

for Edmonton was \$2,611,132 which comprised 35.2 per cent of the total administrative service cost of \$7,408,990 (Table IV, page thirty-four). Resident professional administrative services therefore constituted a highly significant part of the school system's administration, and justify attention, equal to that given to any other component of administration, in budgetary planning.

Administrative Service Index

The administrative service index for Edmonton was 23.1 per cent (page thirty-five) which is to say that 23.1 per cent of current expenditure was spent in the form of salaries, wages and expenses of all categories of administrator, as defined in this study.

In order to present some comparisons with other systems six of the rural areas studied by Percevault¹ and Ward² were selected. The Auditor's Financial Statements³ for 1962 were examined and current expenditures computed in accordance with the definition here used. The costs of certificated administrative personnel were withdrawn from Percevault's study,⁴ and of non-instructional personnel from Ward's study.⁵ The total administrative service costs were derived by adding these two components.

In this way an administrative service index was obtained for each rural area. These are presented in Table XII.

The index for East Smoky S.D. was highest at 22.1, followed by Beaver County at 20.5; Medicine Hat S.D. 19.9; Pincher Creek S.D. 19.0; Mountain View County 18.5; and Thorhild County 17.9. The average for rural areas was 19.7.

Thus Edmonton spent a greater proportion of its current expenditure on administration than did any of the six rural areas. This suggests that the administrative load of a city system is greater than that of rural systems, and raises the question of the need for provisions within the foundation program of government aid to education which take account of this fact.

One way would be to recognize the greater amount of discretionary services offered by a city system, and a proposal based on this is made later in the chapter under the section dealing with recommendations.

Costs in Relation to School Characteristics

The per-pupil resident professional administrative service costs for each school varied greatly, but certain

TABLE XII

DERIVATION OF ADMINISTRATIVE SERVICE INDICES FOR RURAL DIVISIONS AND COUNTIES

Division or County	Current Expendi- ture (E)	Certificated Administrative Service	Non-Certificated Administrative Service	Total Admin. Service (A)	Admin. Service Index $\frac{A}{E} \times 100$
(1)	(2)	(3)	(4)	(5)	(6)
Pincher Creek S.D.	\$612,313	\$ 30,026	\$ 86,305	\$116,331	19.0
East Smoky S.D.	460,563	24,444	77,505	101,949	22.1
Medicine Hat S.D.	715,763	24,776	118,000	142,776	19.9
Thorhild County	680,927	43,248	78,380	121,628	17.9
Mountain View County	1,582,416	71,638	221,204	292,842	18.5
Beaver County	1,082,857	76,098	146,218	222,316	20.5

Sources: Column (2) was derived from Auditor's Financial Statements, 1962.

Column (3) was derived from Percevault's study.

Column (4) was derived from Ward's study.

cost trends were found for schools classified by type and size.

When schools were classified by type (Table II) mandatory costs were found to vary little, averaging \$25 per pupil, but discretionary costs increased in the order elementary, elementary-junior high, junior high and senior high as follows: \$4, \$9, \$18, and \$47. Reasons were presented for the existence of this situation. Primarily, increasing costs were the result of increasing discretionary services per pupil, and this trend was visible in the three types of discretionary service: library, guidance counselling and instructional co-ordination.

An examination of average per-pupil discretionary costs for schools categorized by size (Table XI) showed the following progression with increasing size: \$1, \$4, \$5, \$7, \$8, \$13, \$14. Thus average per-pupil discretionary costs increased with size.

When schools were categorized by both size and type (Tables XI, XI^a and XI^b) it was apparent that both mandatory and discretionary costs increased in the order elementary, elementary-junior high, and junior high within most size ranges.

III. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

(1) For the school year 1965-66 the total cost of resident professional administrative service in the Edmonton School District No. 7 was \$2,611,132. This was comprised of \$1,609,981 for mandatory services and \$1,001,151 for discretionary services.

On a per-pupil basis the costs were \$40 for combined services and \$25 and \$16 for mandatory and discretionary services respectively.

(2) The resident professional administrative service cost constituted 35.2 per cent of the total administrative service cost of \$7,408,990.

(3) The total administrative service cost constituted 23.1 per cent of the current expenditure of \$32,049,507.

(4) The per-pupil resident professional administrative service costs were related to both size and type of school as follows:

School Size. Per-pupil costs of discretionary services increased with increasing school size.

School Type. Per-pupil costs of discretionary services increased rapidly in the order elementary, elementary-junior high, junior high and senior high schools but average

per-pupil mandatory costs were almost uniform for each school type.

Size and Type. When schools were categorized by both size and type there was a general trend for mandatory, discretionary and combined costs to increase in the order elementary, elementary-junior high and junior high in each size range.

Recommendations

Four categories of recommendations are made as a result of this study, for further investigation.

(1) School Board. Officers of the Edmonton School District should note that while average per pupil costs of mandatory services were uniform in the four categories of school, discretionary services were not evenly distributed, the large schools and schools offering secondary instruction receiving a far greater share than the smaller schools and schools offering primary instruction.

A case can be made for increasing all forms of discretionary services in elementary and junior high schools, especially guidance counselling and library supervision since personalities of pupils, and reading tastes are perhaps more amenable to teacher influence then, than at a later stage of development. Also the general tendency of

placing inexperienced teachers and teachers with less professional preparation in the lower school grades justifies an increase of supervisory services within these schools.

A second recommendation is concerned with the large number of administrative personnel who dispense the discretionary services. There are two separate reasons for justifying a reduction of the number of administrators. Firstly, allowing a specialist to concentrate on, and develop his special abilities may result in an improved performance. Secondly such a practice could result in considerable financial gain to the board, by capitalizing on certain financial provisions of the Foundation Program. An elaboration of this point follows.

Tables VIII and IX on pages forty-two and forty-three reveal that two hundred and sixty persons were employed in library administration and guidance counselling, but that the same service could have been provided by employing 89.7 full-time administrators. If this had been done each would have qualified for a \$1,500 grant on a full-year basis.⁶ The same service could also have been provided by one hundred and thirty-one administrators employed for two-thirds of their time in library or counselling services. This would

have resulted in the theoretical grant of \$196,500 for the same level of service.

This special \$1,500 grant only came into effect for the second half of the school year 1965-66, and the board actually received \$22,875⁷ which is equivalent to \$45,750 for the full year. Thus by providing the same services with a different deployment of staff a theoretical saving of \$150,750 for a year's operation would have resulted.

Financial considerations should not be given overriding priority in planning educational services, since it would not be sound practice to limit administrative effectiveness in any way for the sake of qualifying for a grant. However, there would appear to be no negation of educational principles in establishing a core of library and guidance specialists, even if this might involve commuting between various schools for some. The theoretical maximum grant would result if the specialists were engaged for two-thirds of their time in their special field, and the remainder in regular teaching. Such a practice could be justified on educational ground in that specialists would remain in close touch with the realities of classroom teaching. This whole argument however rests upon the assumption that competent librarians and counsellors are available.

(2) Foundation Program. The rationale for support of administration appears to arise from the assumption that the cost of administration is proportional to the numbers of pupils and teachers, and to transportation costs. This relationship clearly does not apply to discretionary services where per-pupil costs varied greatly with school size and type, reaching a maximum in the large senior high schools.

It is recommended, therefore, that the authors of foundation program regulations take note of the costs of discretionary administrative services and adopt an incentive-type grant based on the actual services provided at the school level. This would both reimburse school districts who have extensive costs of this nature, and encourage the development of discretionary services where none exist at present.

(3) Department of Education Supervisory Services. It is apparent from this study that discretionary administrative services within schools increase as schools become larger, and are greatest within schools offering instruction at the upper grade levels. It is the author's opinion, however, that similar services are equally justifiable in all schools irrespective of size and grade levels. In addition to the suggestion for financial incentive

discussed in the previous section, it is recommended that the Department of Education investigate other means of encouraging the development of increased specialist administrative and supervisory services, and at the same time consider the desirability of supplementing resident supervisory services with departmental supervision, especially in the areas of declining population.

(4) Further Research. There is a need for replication of this study within other large systems to see if in general resident administrative costs are comparable to those of Edmonton, and in particular to find out if discretionary costs are consistently related to school size and type.

Following this an examination of the nature and effects of the services provided at the school level could be made, with a view to establishing cost-quality relationships for this aspect of administration.

REFERENCES FOR CHAPTER IV

- (1) John B. Percevault, "Rural School Administration Costs in Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1964), p. 9.
- (2) Roland M. Ward, "School Administration Costs in Alberta" (unpublished Master's thesis, The University of Alberta, Edmonton, 1964).
- (3) Department of Education, Auditor's Financial Statement, Form EG-23 - 1800, Edmonton, p. 4. (For School Divisions.), and Department of Education, Auditor's Financial Statement, Form 402-94, Edmonton, p. 13. (For Counties.)
- (4) Percevault, op. cit., p. 29.
- (5) Ward, op. cit., p. 33.
- (6) Department of Education, "School Foundation Program Regulations" (Edmonton, 1966), Part A.2 (ii). Mimeographed.)
- (7) Edmonton School District No. 7, Account No. 813.

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A P P E N D I X A

DATA RELEVANT TO ADMINISTRATOR DESIGNATION

ALLOCATION AND ADMINISTRATION TIME

APPENDIX A

QUESTIONNAIRE CONCERNING ADMINISTRATIVE TIME

With Miss Carmichael's permission your help is requested in answering a few questions in connection with an M. Ed. thesis.

All questions apply to last school year (1965-66).

Name: _____

Last year's school: _____

Fraction of your time which was actually available for supervision and administration _____

(If your 1965-66 principal or assistant principal is not present, and if you have the necessary information, would you please complete a slip in his name.)

APPENDIX A

TABLE XIII

SCHOOL LIBRARIANS

School	Librarian time (days)
Alex Taylor	$\frac{1}{2}$
Allendale	$1\frac{1}{2}$
Athlone	1
Avalon	1
Avonmore	$1\frac{1}{2}$
Balwin	1
Bellevue	1
Belvedere	1
Braemar	$1\frac{1}{2}$ (2 librarians)
Britannia	3
Calder	1
Canora	1 (2 librarians)
Capilano	1
Central	1
Coronation	1
Crestwood	1
Delton	1
Donnan	2
Dovercourt	$1\frac{1}{2}$
Eastwood	$1\frac{1}{2}$
Elmwood	3 (2 librarians)
Fulton Place	$1\frac{1}{2}$
Garneau	$1\frac{1}{2}$
Glengarry	1
Glendale	1
Glenora	$\frac{1}{2}$
Goldbar	1
Grandview Heights	1
H. A. Gray	$1\frac{1}{2}$
Hardisty	3
Hazeldean	1
Highlands	2
High Park	1
Hillcrest	3

TABLE XIII (CONTINUED)

School	Librarian time (days)
Idylwylde	1
Inglewood	1 (2 librarians)
James Gibbons	1 (2 librarians)
Kenilworth	2
Kensington	1½
Killarney	1½
King Edward Elem.	1 (2 librarians)
King Edward J.H.	1
Lauderdale	1
Laurier Heights	1 (2 librarians)
Lawton	1½
Lendrum	1
Lynnwood	1½
McArthur	1½
McCauley	1
McDougall	1
McKernan	2 (2 librarians)
Malmo	1
Mayfield	1½
Meadowlark	2
Mee-Yah-Noh	1
Mill Creek	1
Montrose	1
Mount Pleasant	1½
Mount Royal	½
North Edmonton	½ (2 librarians)
Ottewell	2
Parkallen	1½
Parkdale	1½
Parkview	2 (3 librarians)
Princeton	1
Queen Alexandra	½
Queen Mary Park	½
Rio Terrace	½
Ritchie	1½
Rosslyn	1½
Rutherford	1
Scott Robertson	1½
Sherbrooke	2

School	Librarian time (days)
Sherwood	1
Spruce Avenue	1½
Stratford	½
Strathcona Jr. High	1 (2 librarians)
Strathearn	2
Terrace Heights	1
Waverley	1
Wellington	2
Westminster	2
Windsor Park	1
Woodcroft	1
Youngstown	1½
Bonnie Doon Composite High	5
Eastglen Composite High	5
Jasper Place Composite High	5
McNally Composite High	5
Queen Elizabeth High	5
Ross Sheppard Composite High	5
Victoria Composite High	10 (2 librarians)
Strathcona Composite High	5
McKay Avenue Laboratory	1

APPENDIX A

TABLE XIV

ELEMENTARY SCHOOL COUNSELLORS

Counsellor	Schools Visited
1	Alex Taylor Calder King Edward
2	Delton Newton North Edmonton
3	Allendale Mill Creek Oliver
4	Dovercourt Mayfield Sherbrooke

Note: Elementary Counsellors were all full time,
spending one-third of their time in each school.

APPENDIX A

TABLE XV

JUNIOR HIGH SCHOOL COUNSELLORS

School	Counselling periods per week	No. of periods in the school week
Allendale	12	40
Avalon	27	80
Balwin	7	
(4 counsellors)	10	
	9	
	3	40
Britannia	12	
(2 counsellors)	19	30
Donnan	9	
(4 counsellors)	2	
	2	
	6	40
Eastwood	3	
(3 counsellors)	9	
	9	35
Garneau	7	
(2 counsellors)	5	30
H. A. Gray	22	35
Hardisty	3	
(3 counsellors)	24	
	7	35
Highlands	16	
(2 counsellors)	16	40

TABLE XV (CONTINUED)

School	Counselling periods per week	No. of periods in the school week
Hillcrest	29	
(2 counsellors)	20	35
Kenilworth	20	30
Killarney	7	
(2 counsellors)	12	35
King Edward	10	
(2 counsellors)	10	40
Laurier Heights	8	40
Lawton	9	
(3 counsellors)	2	
	9	35
McCauley	22	
(4 counsellors)	11	
	7	
	6	40
McDougall	7	
(2 counsellors)	8	35
McKernan	15	
(2 counsellors)	12	55
Ottewell	12	
(2 counsellors)	18	30
Parkdale	9	35
Parkview	8	
(4 counsellors)	6	
	4	
	4	45

School	Counselling periods per week	No. of periods in the school week
Ritchie (2 counsellors)	7 17	35
Rosslyn (3 counsellors)	25 3 2	35
Sherbrooke (2 counsellors)	16 14	35
Spruce Avenue	12	35
Stratford (3 counsellors)	3 29 3	35
Strathcona (3 counsellors)	3 8 4	30
Strathearn (2 counsellors)	8 17	30
Wellington	30	30
Westminster (2 counsellors)	6 30	30
Westmount (2 counsellors)	11 9	35

Note: Counselling time was obtained from Counsellors' time tables located at the office of the Director of Counselling.

APPENDIX A

TABLE XVI

SENIOR HIGH COUNSELLORS

School	No. of Counsellors	Counselling Time
Bonnie Doon	11	
Eastglen	7	
Jasper Place	4	
McNally	4	
McKay Avenue Lab.	2	
Queen Elizabeth	8	
Ross Sheppard	16	
Strathcona	7	
Victoria	13	100 %
		38
		25
		50
		75
		88
		100
		60
		38
		88
		38
		63
		30

Note: Counselling time is shown for Victoria Composite since this was available from counselling records. Counselling time for the other schools was calculated from school time tables and is incorporated within Appendix D, Table XXIII.

APPENDIX A

TABLE XVII

PLACEMENT OF JUNIOR HIGH CO-ORDINATORS

Schools
Allendale
Donnan (2 co-ordinators)
Garneau
H. A. Gray
Hardisty
Highlands
Hillcrest (2 co-ordinators)
Kenilworth
Killarney
McKernan
Ritchie
Sherbrooke (2 co-ordinators)
Stratford
Wellington
Westminster (4 co-ordinators)
Avalon)
McDougall) shared service
Balwin)
Eastwood) shared service

Note: Each co-ordinator received Friday morning for administration, which was deemed to be equivalent to 10 per cent.

APPENDIX A

TABLE XVIII

PLACEMENT OF ELEMENTARY CO-ORDINATORS

School
Braemar
Capilano
Fulton Place
Laurier Heights
Hazeldean
Mount Pleasant
King Edward
R. J. Scott
Waverley
Youngstown

Note: All co-ordinators were allowed one-half day per week for administration. This was taken as equivalent to ten per cent administration time in all cases.

APPENDIX A

TABLE XIX

HIGH SCHOOL DEPARTMENT HEADS, AND ASSISTANT DEPARTMENT HEADS 1965-66

	English.	Social.Math.Science.	Busi-ness	Physi-cal	Modern.Guid-ance	Home	Techni-cal	Audio-Visual.	Student
	Studies		Educ.	Educ.	Lan-guages	Eco-nomics.	Educ.		ties
Bonnie Doon	H	H	H	H	H			H	
Eastglen	.	H	H	H	H	H	H	.	.
Jasper Place	H	H	H	H	H	H	H	H	H
McNally		H	H	H	H		A		
Queen Elizabeth	H	H	H	H	H			H	H
Ross Sheppard	H	H	H	H	H				H
Strathcona	H	H	H	H	H			H	H
Victoria Composite	H	H	H	H	H		A	H	H

Key: H - denotes Department Head
A - denotes Assistant Department Head

A P P E N D I X B

SCHOOL CENSUS DATA FOR 1965-66

APPENDIX B

TABLE XX

SCHOOL CENSUS DATA FOR 1965-66

School	Identification Code	No. of Pupils	No. of Teachers
Abbott	E 1	281	10
Alex Taylor	E 2	299	10
Argyll	E 3	261	9
Athlone	E 4	481	17
Beacon Heights	E 5	357	12
Belgravia	E 6	225	7
Bellevue	E 7	330	11
Belvedere	E 8	524	19
Bennett	E 9	93	3
Beverly Heights	E10	198	7
Braemar	E11	827	30
Calder	E12	472	17
Canora	E13	432	16
Capilano	E14	613	22
Central	E15	334	11
Coronation	E16	322	11
Crondale	E17	129	4
Delton	E18	475	19
Donald Ross	E19	121	4
Elmwood	E20	584	22
Forest Heights	E21	423	15
Glenora	E22	233	7
Glendale	E23	332	12
Glengarry	E24	543	19
Gold Bar	E25	623	21
Grosvenor	E26	366	12
Hazeldean	E27	640	24
High Park	E28	370	13
Holyrood	E29	669	24
Idylwylde	E30	278	10
James Gibbons	E31	413	16
Kensington	E32	695	25

TABLE XX (CONTINUED)

School	Identification Code	No. of Pupils	No. of Teachers
Lauderdale	E33	409	15
Lendrum	E34	372	12
Lynnwood	E35	515	20
McArthur	E36	613	23
McQueen	E37	211	8
Malmo	E38	464	16
Mayfield	E39	563	21
Meadowlark	E40	690	25
Mee-Yah-Noh	E41	516	19
Mill Creek	E42	383	13
Montrose	E43	369	14
Mount Royal	E44	227	8
North Edmonton	E45	361	10
Norwood	E46	294	10
Prince Charles	E47	352	13
Prince Rupert	E48	153	6
Princess Anne	E49	118	4
Princeton	E50	439	16
Queen Alexandra	E51	286	11
Queen Mary Park	E52	232	6
Rio Terrace	E53	318	11
R. J. Scott	E54	398	14
Rutherford	E55	384	13
Scott Robertson	E56	658	24
Sherwood	E57	305	11
Terrace Heights	E58	382	15
Virginia Park	E59	109	4
Waverley	E60	428	16
West Meadowlark	E61	140	5
Windsor Park	E62	236	7
Woodcroft	E63	340	12
Youngstown	E64	563	20
Allendale	E-J 1	635	26
Avonmore	E-J 2	882	31
Balwin	E-J 3	479	20
Crestwood	E-J 4	482	18

TABLE XX (CONTINUED)

School	Identification Code	No. of Pupils	No. of Teachers
Donnan	E-J 5	661	25
Dovercourt	E-J 6	553	21
Eastwood	E-J 7	629	25
Fulton Place	E-J 8	906	30
Garneau	E-J 9	609	23
Grandview Heights	E-J 10	366	13
H. A. Gray	E-J 11	625	22
Inglewood	E-J 12	389	14
Kenilworth	E-J 13	728	30
Killarney	E-J 14	565	23
King Edward	E-J 15	807	33
Laurier Heights	E-J 16	973	33
McCauley	E-J 17	450	17
McDougall	E-J 18	473	17
McKernan	E-J 19	703	30
Mount Pleasant	E-J 20	690	24
Newton	E-J 21	436	18
Oliver	E-J 22	577	22
Parkallen	E-J 23	627	22
Parkdale	E-J 24	626	22
Parkview	E-J 25	762	30
Ritchie	E-J 26	559	25
Riverdale	E-J 27	268	10
Sherbrooke	E-J 28	828	34
Spruce Avenue	E-J 29	471	18
Strathearn	E-J 30	942	36
Westglen	E-J 31	487	19
Westmount	E-J 32	472	21
Avalon	J 1	371	19
Britannia	J 2	685	32
Hardisty	J 3	780	32
Highlands	J 4	578	27
Hillcrest	J 5	858	36
Lawton	J 6	491	22
Ottewell	J 7	723	29
Rosslyn	J 8	494	22
Stratford	J 9	600	29
Strathcona	J 10	196	8

TABLE XX (CONCLUDED)

School	Identification Code	No. of Pupils	No. of Teachers
Wellington	J 11	725	29
Westminster	J 12	684	28
Bonnie Doon	S 1	1622	75
Eastglen	S 2	1184	62
Jasper Place	S 3	1548	85
McKay Avenue	S 4	210	15
McNally	S 5	851	39
Queen Elizabeth	S 6	1526	74
Ross Sheppard	S 7	2048	94
Strathcona	S 8	1428	70
Victoria	S 9	2383	137

Note: E denotes elementary schools,
 E-J denotes elementary-junior high schools,
 J denotes junior high schools,
 S denotes senior high schools.

Sources: (1) The names and categories of schools were obtained from the record entitled Allocation of Teachers, 1965-66.
 (2) The number of pupils attending each school, and teachers assigned to each were obtained from the Superintendent's Report on Enrolment, October 1965.

A P P E N D I X C

DATA RELEVANT TO ADMINISTRATIVE COSTS

APPENDIX C

TABLE XXI

TOTAL MONTHLY SALARIES PAID TO ORGANIZED CENTRAL
OFFICE ADMINISTRATORS AND SUPERVISORS

Month	Salary Total
September, 1965	\$ 47,516
October	48,737
November	49,450
December	49,074
January, 1966	49,166
February	49,166
March	49,114
April	49,166
May	50,501
June 1	50,118
June 2	50,118
June 3	50,584
Total for 1965-66	<u>\$592,710</u>

Source: The source of this information was the pay roll registers for 1965 and 1966.

APPENDIX C

TABLE XXII

ADMINISTRATIVE SERVICE COSTS WITHDRAWN FROM BUDGET
STATEMENTS

Item	1965	1966
Salaries: non-organized central office administrative personnel	\$ 633,539	\$ 766,249
Legal, audit & special services	16,072	38,357
Trustees' remuneration and convention	17,486	20,225
School support staff salaries	420,796	550,326
Transportation allowance: central office employees	14,705	14,326
Convention and travel allowance: officials	16,842	19,292
Transportation allowance: central office organized personnel	25,517	39,410
Convention and travel allowance: teachers	8,899	17,621
Transportation allowances: tradesmen	44,000	43,250
Caretakers' salaries	1,468,151	1,645,013
Night patrol: salary and travel allowance	17,044	18,825
Maintenance, store and trucking wages	827,807 ^a	1,117,825
Specialized maintenance wages	52,370 ^b	83,968

TABLE XXII (CONCLUDED)

Item	1965	1966
Bookbinding services (90% of total cost)	\$ 19,306	\$ 22,663
Musical instrument repair and maintenance (90% of total cost)	8,203	-
Pupil transportation services (20% of total cost)	66,192	77,710
Pest Control	3,000	2,698
Totals	<u>\$ 3,658,929</u>	<u>4,477,758</u>

Explanatory Notes

(1) Sources: 1965 costs were withdrawn from the 1966 Budget Statement.

1966 costs were withdrawn from the 1967 Budget Statement.

(2) ^a - The 1965 cost of maintenance store and trucking wages were obtained by multiplying the total cost of maintenance store and trucking by 60 %, which is the actual proportion of wages to total cost for 1966.

^b - The 1965 cost of specialized maintenance wages was obtained by multiplying the total cost of specialized maintenance by 53 %, which is the actual proportion of wages to total cost for 1966.

A P P E N D I X D

TABLE XXIII

COMPONENTS OF RESIDENT PROFESSIONAL ADMINISTRATIVE
SERVICE COSTS FOR EACH SCHOOL

A P P E N D I X D

TABLE XXIII

COMPONENTS OF RESIDENT PROFESSIONAL ADMINISTRATIVE
SERVICE COSTS FOR EACH SCHOOL

A P P E N D I X D

TABLE XXIII

COMPONENTS OF RESIDENT PROFESSIONAL ADMINISTRATIVE
SERVICE COSTS FOR EACH SCHOOL

TABLE XXIII

COMPONENTS OF RESIDENT PROFESSIONAL ADMINISTRATIVE
SERVICE COSTS FOR EACH SCHOOL

1	2	3	4	5	6	7	8	9	10	11	12 ^a
E 1	P A	46 4	4669 332	1275 638	5944 970	6914	-	6914	25	-	25
E 2	P A L C	40 10 10 33	3880 625 595 3533	1345 673 - -	5225 1298 595 3533	6523	4128	10651	22	14	36
E 3	P A	32 8	3104 748	1220 610	4324 1358	5682	-	5682	22	-	22
E 4	P A L	80 10 10	8120 970 387	1960 980 -	10080 1950 387	12030	387	12417	25	1	26
E 5	P A	50 10	2875 522	1430 715	4305 1237	5542	-	5542	16	-	16
E 6	P A	50 10	5075 925	1430 715	6505 1640	8145	-	8145	36	-	36
E 7	P A L	40 10 20	4060 680 1360	1360 680 -	5420 1360 1360	6780	1360	8140	21	4	25
E 8	P A L	60 10 20	5550 890 1780	2000 1000 -	7550 1890 1780	9440	1780	11220	18	3	21

^a--The key to Table XXIII is given on Page 113.

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E 9	P	20	1940	1200	3140	3140	-	3140	34	-	34
E10	P	30	1725	1200	2925	2925	-	2925	15	-	15
E11	P	100	9700	2590	12290	14735	3053	17788	18	4	22
	A	20	1150	1295	2445						
	L-1	15	1005	-	1005						
	L-2	15	863	-	863						
	Co	10	685	500	1185						
E12	P	90	8325	1925	10250	12138	5183	17321	26	11	37
	A	10	925	963	1888						
	L	20	1850	-	1850						
	C	33	3333	-	3333						
E13	P	70	6790	1960	8750	11270	1985	13255	26	5	31
	A	20	2030	490	2520						
	L-1	10	970	-	970						
	L-2	10	1015	-	1015						
E14	P	100	10150	2170	12320	14375	2004	16379	23	3	27
	A	10	970	1085	2055						
	L	20	879	-	879						
	Co	10	625	500	1125						
E15	P	85	8628	1800	10428	12716	989	13705	38	3	41
	A	15	1388	900	2288						
	L	20	989	-	989						
E16	P	40	3880	1335	5215	6853	1940	8793	21	6	27
	A	10	970	668	1638						
	L	20	1940	-	1940						
E17	P	30	2910	1200	4110	4110	-	4110	32	-	32

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E18	P	100	9250	2135	11385						
	A	20	2030	1068	3098						
	L	20	1430	-	1430						
	C	33	3017	-	3017	14483	4447	18930	31	9	40
E19	P	20	2030	1200	3230						
						3230	-	3230	27	-	27
E20	P	80	8120	2175	10295						
	A	40	3740	1088	4828						
	L	30	703	-	703						
						15123	703	15826	26	1	27
E21	P	80	7400	1800	9200						
	A	10	575	900	1475						
	L	10	575	-	575						
						10675	575	11250	25	1	27
E22	P	30	3045	1200	4245						
	A	10	925	600	1525						
	L	10	1015	-	1015						
						5770	1015	6785	25	4	29
E23	P	60	5130	1390	6520						
	A	20	1150	695	1845						
	L	20	1150	-	1150						
						8365	1150	9515	25	3	29
E24	P	70	7105	2025	9130						
	A	20	1850	1013	2863						
	L	20	1042	-	1042						
						11993	1042	13035	22	2	24
E25	P	100	10150	2125	12275						
	A	20	1850	1063	2913						
	L	20	1201	-	1201						
						15188	1201	16389	24	2	26
E26	P	50	5075	1380	6455						
	A	7	648	690	1338						
						7793	-	7793	21	-	21

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E27	P A L Co.	100 20 20 10	10150 1150 1250 750	2270 1135 - 500	12420 2285 1250 1250	14705	2500	17205	23	4	27
E28	P A L	25 25 20	2225 2313 1097	1440 720 -	3665 3033 1097	6698	1097	7795	18	3	21
E29	P A	100 20	10150 2030	2360 1180	12510 3210	15720	-	15720	23	-	23
E30	P A L	30 10 20	2775 925 1850	1290 645 -	4065 1570 1850	5635	1850	7485	20	7	27
E31	P A L1 L2	40 20 10 10	3460 1850 865 925	1850 925 - -	5310 2775 865 925	8085	1790	9875	20	4	24
E32	P A L	100 20 30	10150 4450 1407	2325 1163 -	12475 5613 1407	18088	1407	19495	26	2	28
E33	P A L	60 20 20	6090 1250 1150	1850 463 -	7940 1713 1150	9653	1150	10803	24	3	26
E34	P A L	30 10 20	2910 625 1940	1380 690 -	4290 1315 1940	5605	1940	7545	15	5	20

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E35	P A L	100 30 30	10150 2775 1695	2075 1038 -	12225 3813 1695	16038	1695	17733	31	3	34
E36	P A L	100 10 30	9700 625 2565	2225 1113 -	11925 1738 2565	13663	2565	16228	22	4	26
E37	P A	40 4	3700 230	1200 300	4900 530	5430	-	5430	26	-	26
E38	P A L	50 10 20	4850 890 1038	1850 925 -	6700 1815 1038	8515	1038	9553	18	2	21
E39	P A L C	100 10 30 33	9700 925 2775 2483	2150 1058 - -	11850 1983 2775 2483	13833	5258	19091	25	9	34
E40	P A L Co	100 60 40 10	9250 5820 3880 890	2300 1150 - 500	11550 6970 3880 1390	18520	5270	23790	27	8	35
E41	P A L	70 40 20	7105 4060 2030	2010 1005 -	9115 5065 2030	14180	2030	16210	27	4	31
E42	P A L C	70 10 20 33	7105 970 1640 2533	1865 933 - -	8970 1903 1640 2533	10873	4173	15046	28	11	39

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E43	P A L	60 20 20	6090 1850 1360	1850 925 -	7940 2775 1360	10715	1360	12075	29	4	33
E44	P A L	40 0 10	4060 - 492	1200 600 -	5260 600 492	5860	492	6352	26	2	28
E45	P A L1 L2 C	60 20 5 5 33	6090 2030 508 208 3017	1865 940 - - -	7955 2970 508 208 3017	10925	3733	14658	30	10	41
E46	P A	40 10	3880 925	1275 638	5155 1563	6718	-	6718	23	-	23
E47	P A	70 10	6475 575	1430 715	7905 1290	9195	-	9195	26	-	26
E48	P	20	2030	1200	3230	3230	-	3230	21	-	21
E49	P	20	2030	1200	3230	3230	-	3230	27	-	27
E50	P A L	30 10 20	3045 890 773	1850 925 -	4895 1815 773	6710	773	7483	15	2	17
E51	P A L	40 10 10	3700 970 925	1430 715 -	5130 1685 925	6815	925	7740	24	3	27

TABLE XXIII (CONTINUED)

.1	2	3	4	5	6	7	8	9	10	11	12
E52	P A L	60 10 10	6090 575 549	1335 668 -	7425 1243 549	8668	549	9217	37	2	40
E53	P A L	46 12 10	4669 1218 680	1340 670 -	6009 1888 680	7897	680	8577	25	2	27
E54	P A Co	60 10 10	3750 970 416	1790 895 500	5440 1865 916	7405	916	8321	19	2	21
E55	P A L	50 20 20	4625 1850 938	1440 720 -	6065 2570 938	8635	938	9573	22	2	25
E56	P A L	100 10 30	9250 925 1566	2275 1138 -	11525 2063 1566	13588	1566	15154	21	2	23
E57	P A L	70 0 20	6475 - 1850	1340 670 -	7815 670 1850	8485	1850	10335	28	6	34
E58	P A L	50 10 20	4850 970 1940	1800 900 -	6650 1870 1940	8520	1940	10460	22	5	27
E59	P	50	4625	1200	5825	5825	-	5825	53	-	53
E60	P A L Co	70 20 20 10	6790 1850 826 625	1860 930 - 500	8650 2780 826 1125	11430	1951	13381	27	5	31

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E61	P	30	2775	1200	3975	3975	-	3975	28	-	28
E62	P	40	3500	1340	4840						
	A	10	970	670	1640						
	L	20	1097	-	1097	6480	1097	7577	27	5	32
E63	P	30	2910	1380	4290						
	A	10	575	690	1265						
	L	20	1150	-	1150	5555	1150	6705	16	3	20
E64	P	100	10150	2240	12390						
	A	20	1780	1120	2900						
	L	30	1089	-	1089						
	Co	10	900	500	1400	15290	2489	17779	27	4	32
E-J1	P	50	5075	2420	7495						
	A	30	2355	605	2960						
	L	30	2100	-	2100						
	C1	33	2533	-	2533						
	C2	30	2100	-	2100						
	Co	10	519	500	1019	10455	7752	18207	16	12	29
E-J2	P	100	10150	2660	12810						
	A	30	2775	1330	4105						
	L	30	2040	-	2040	16915	2040	18955	19	2	21
E-J 3	P	78	7917	2115	10032						
	A	20	1870	1058	2928						
	L	20	1042	-	1042						
	C1	18	1683	-	1683						
	C2	25	1713	-	1713						
	C3	23	1507	-	1507						
	C4	8	330	-	330						
	Co	5	478	250	728	12960	7003	19963	27	15	42

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E-J4	P	76	7714	1965	9679						
	A	20	2030	983	3013						
	L	20	826	-	826						
						12692	826	13518	26	2	28
E-J5	P	100	9700	2385	12085						
	A	35	3238	1193	4431						
	L	40	2720	-	2720						
	C1	23	1564	-	1564						
	C2	5	508	-	508						
	C3	5	375	-	375						
	C4	15	803	-	803						
	Co1	10	750	500	1250						
	Co2	10	1015	500	1515	16516	8735	25251	25	13	38
E-J6	P	100	10150	2155	12305						
	A	30	2775	1078	3853						
	L	30	2775	-	2775						
	C	33	2483	-	2483						
						16158	5258	21416	29	10	39
E-J7	P	100	10150	2400	12550						
	A	29	2944	1200	4144						
	L	30	1478	-	1478						
	C1	9	833	-	833						
	C2	26	2405	-	2405						
	C3	26	2431	-	2431						
	Co.	5	478	250	728						
						16694	7875	24569	27	13	39
E-J8	P	100	10150	2675	12825						
	A	50	4675	669	5344						
	L	30	1965	-	1965						
	Co	10	925	500	1425						
						18169	3390	21559	20	4	24
E-J9	P	100	10150	2230	12380						
	A	50	4625	1115	5740						
	L	30	2565	-	2565						
	C1	23	1320	-	1320						
	C2	17	1275	-	1275						
	Co	10	575	500	1075						
						18120	6235	24355	30	10	40

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E-J10	P	50	4850	1400	6250						
	A	10	970	700	1670						
	L	20	1940	-	1940						
						7920	1940	9860	22	5	27
E-J11	P	100	10150	2455	12605						
	A	40	4060	1228	5288						
	L	30	1965	-	1965						
	C	63	6395	-	6395						
	Co	10	970	500	1470						
						17893	9830	27723	29	16	44
E-J12	P	60	5820	1750	7570						
	A	10	820	875	1695						
	L1	10	970	-	970						
	L2	10	575	-	575						
						9265	1545	10810	24	4	28
E-J13	P	100	10150	2570	12720						
	A	30	2565	1285	3850						
	L	40	3880	-	3880						
	C	67	4489	-	4489						
	Co	10	785	500	1285						
						16570	9654	26224	23	13	36
E-J14	P	100	10150	2255	12405						
	A	20	2030	1128	3158						
	L	30	1557	-	1557						
	C1	20	2030	--	2030						
	C2	34	2227	-	2227						
	Co	10	935	500	1435						
						15563	7249	22812	28	13	40
E-J15	P	100	10150	2820	12970						
	A	30	2910	1410	4320						
	L1	10	565	-	565						
	L2	10	970	-	970						
	L3	20	1710	-	1710						
	C1	33	3333	-	3333						
	C2	25	2138	-	2138						
	C3	25	2538	-	2538						
	Co	10	625	500	1125						
						17290	12379	29669	21	15	37

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
EJ-16	P	100	10150	2760	12910						
	A	60	4500	1380	5880						
	L1	10	655	-	655						
	L2	10	442	-	442						
	C	20	1660	-	1660						
	Co	10	625	500	1125						
						18790	3882	22672	19	4	23
EJ-17	P	100	9700	2065	11765						
	A	43	2473	1033	3506						
	L	20	1150	-	1150						
	C1	55	2574	-	2574						
	C2	28	1862	-	1862						
	C3	18	1143	-	1143						
	C4	15	1001	-	1001						
						15271	7730	23001	34	17	51
EJ-18	P	100	10150	2165	12315						
	A	10	1015	1083	2098						
	L	20	1130	-	1130						
	C1	20	2030	-	2030						
	C2	23	1018	-	1018						
	Co	7	438	300	738						
						14413	4916	19329	30	10	41
EJ-19	P	100	10150	2550	12700						
	A	40	4060	1275	5335						
	L1	20	1550	-	1550						
	L2	20	1070	-	1070						
	C1	27	1688	-	1688						
	C2	22	2233	-	2233						
	Co	10	1015	500	1515						
						18035	8056	26091	26	11	37
EJ-20	P	100	10150	2285	12435						
	A	10	1015	1143	2158						
	L	30	1566	-	1566						
	Co	10	925	500	1425						
						14593	2991	17584	21	4	25

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
EJ- 21	P	90	9135	1940	11075						
	A	10	970	485	1455						
	C	33	3017	-	3017						
						12530	3017	15547	29	7	36
EJ- 22	P	100	10150	2290	12440						
	A	20	2030	1145	3175						
	C	33	2533	-	2533						
						15615	2533	18148	27	4	31
EJ- 23	P	100	9700	2180	11880						
	A	15	1523	1100	2623						
	L	30	2775	-	2775						
						14503	2775	17278	23	4	28
EJ- 24	P	100	10150	2200	12350						
	A	20	1940	1100	3040						
	L	30	1248	-	1248						
	C	26	2132	-	2132						
						15390	3380	18770	25	5	30
EJ- 25	P	100	10150	2590	12740						
	A	20	2030	1295	3325						
	L1	13	640	-	640						
	L2	13	852	-	852						
	L3	13	871	-	871						
	C1	8	584	-	584						
	C2	13	696	-	696						
	C3	9	738	-	738						
	C4	9	738	-	738						
	Co	10	925	500	1425						
						16065	6544	22609	21	9	30
EJ- 26	P	100	9250	2325	11575						
	A	23	2231	1163	3394						
	L	30	2040	-	2040						
	C1	20	985	-	985						
	C2	49	2916	-	2916						
	Co	10	970	500	1470						
						14969	7411	22380	27	13	40

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
E-J27	P A	51 14	5177 1295	1250 313	6427 1608	8035	-	8035	30	-	30
E-J28	P A L C1 C2 C3 Co1 Co2	100 50 40 33 46 40 10 10	10150 5075 3700 2483 4255 2680 925 795	2780 1390 - - - - 500 500	12930 6465 3700 2483 4255 2680 1425 1295	19395	15838	35233	23	19	43
E-J29	P A L C	100 17 30 33	10150 1063 1725 2083	2150 1075 - -	12300 2138 1725 2083	14438	3808	18246	31	8	39
E-J30	P A1 A2 L C1 C2	100 40 40 40 27 57	9250 2500 3700 2076 1850 5529	2985 1791 1493 - - -	12235 4291 5193 2076 1850 5529	21719	9455	31174	23	10	33
E-J31	P A	88 12	8536 1008	2020 1010	10556 2018	12574	-	12574	26	-	26
E-J32	P A C1 C2	100 15 31 26	9700 983 3007 1495	2100 525 - -	11800 1508 3007 1495	13308	4502	17810	28	10	38

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
J 1	P	83	8051	1020	9071						
	A	46	3565	1020	4585						
	L	20	1250	-	1250						
	C	34	2074	-	2074						
	Co	5	313	200	513						
	S1	13	774	-	774						
	S2	13	696	-	696						
						13656	5307	18963	37	14	51
J 2	P	100	10150	2675	12825						
	A	83	8051	1338	9389						
	L	60	4080	-	4080						
	C1	40	2740	-	2740						
	C2	63	3560	-	3560						
						22214	10380	32594	32	15	47
J 3	P	100	9700	2690	12390						
	A	50	5075	1345	6420						
	L	60	2814	-	2814						
	C1	9	716	-	716						
	C2	69	5244	-	5244						
	C3	20	1250	-	1250						
	Co	10	910	500	1410	18810	11434	30244	24	15	39
J 4	P	100	9250	2425	11675						
	A	29	2944	1213	4157						
	L	40	3320	-	3320						
	C1	45	4568	-	4568						
	C2	45	4163	-	4163						
	Co	10	715	500	1215						
						15832	13266	29098	27	23	50
J 5	P	100	10150	2995	13145						
	A1	100	8300	1797	10097						
	A2	100	10150	1498	11648						
	L	60	5550	-	5550						
	C1	73	5110	-	5110						
	C2	50	5075	-	5075						
	Co1	10	680	500	1180						
	Co2	10	970	500	1470						
	S 1	13	709	-	709						
	S 2	13	910	-	910						
						34890	20004	54894	41	23	64

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
J 6	P	91	8827	2150	10977						
	A	20	1850	1075	2925						
	L	30	1875	-	1875						
	C 1	26	1950	-	1950						
	C 2	6	345	-	345						
	C 3	26	1495	-	1495						
						13902	5665	19567	28	12	40
J 7	P	100	9700	2600	12300						
	A	40	3880	1300	5180						
	L	40	2084	-	2084						
	C 1	40	3700	-	3700						
	C 2	60	5820	-	5820						
						17480	11604	29084	24	16	40
J 8	P	77	7469	2150	9619						
	A	40	3700	1075	4775						
	L	30	1328	-	1328						
	C 1	71	6319	-	6319						
	C 2	9	833	-	833						
	C 3	6	392	-	392						
						14394	8872	23266	29	18	47
J 9	P	100	10150	2500	12650						
	A	40	3500	1250	4750						
	L	9	536	-	536						
	C 1	8	644	-	644						
	C 2	91	6234	-	6234						
	C 3	8	452	-	452						
	Co	10	625	500	1125						
						17400	8991	26391	29	15	44
J10	P	27	2741	1200	3941						
	L1	10	496	-	496						
	L2	10	925	-	925						
	C1	30	3045	-	3045						
	C2	13	644	-	644						
	C3	10	496	-	496						
						3941	5606	9547	20	29	49

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
J 11	P	100	10150	2625	12775						
	A	40	3700	1313	5013						
	L	40	1982	-	1982						
	C	100	10150	-	10150						
	Co	10	925	500	1425						
						17788	13557	31345	25	19	43
J12	P	87	8831	2470	11301						
	A	30	2910	1235	4145						
	L	40	2194	-	2194						
	C 1	20	1150	-	1150						
	C 2	100	9250	500	9750						
	Co1	10	1015	500	1515						
	Co2	10	820	500	1320						
	Co3	10	820	500	1320						
						15446	17249	32695	23	25	48
S 1	P	100	10150	3250	13400						
	A 1	71	7207	1950	9157						
	A 2	71	7207	1625	8832						
	L	100	8400	-	8400						
	C 1	57	5786	700	6486						
	C 2	43	4171	-	4171						
	C 3	29	2944	-	2944						
	C 4	29	2944	-	2944						
	C 5	29	2175	-	2175						
	C 6	29	2204	-	2204						
	C 7	43	3268	-	3268						
	C 8	57	4589	-	4589						
	C 9	29	1813	-	1813						
	C10	29	2683	-	2683						
	C11	29	2944	-	2944						
	H 1	29	2712	700	3412						
	H 2	29	2277	500	2777						
	H 3	29	2944	700	3644						
	H 4	29	2944	700	3644						
	H 5	14	1295	700	1995						
	H 6	29	2161	700	2861						
	H 7	14	1211	700	1911						
	H 8	14	1421	700	2121						
	H 9	0	-	500	500						
	D	29	2683	1350	4033						
						31389	71519	102908	19	44	63

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
S 2	P	100	10150	3250	13400						
	A1	86	8729	1950	10679						
	A2	43	4365	1625	5990						
	L	100	9250	-	9250						
	C1	100	10150	700	10850						
	C2	43	4365	-	4365						
	C3	43	3268	-	3268						
	C4	43	4365	-	4365						
	C5	43	4064	-	4064						
	C6	43	4365	-	4365						
	C7	43	2559	-	2559						
	H1	14	980	700	1680						
	H2	29	2813	700	3513						
	H3	14	1421	700	2121						
	H4	29	2030	700	2730						
	H5	14	1295	700	1995						
	H6	14	1113	-	1113						
	H7	0	-	700	700						
	D	43	4365	1350	5715						
						30069	62653	92722	25	53	78
S 3	P	100	9100	3500	12600						
	A1	100	8750	2100	10850						
	A2	75	7613	875	8488						
	A3	75	6938	1750	8688						
	L	100	6850	-	6850						
	C1	100	10150	700	10850						
	C2	100	9250	-	9250						
	C3	88	6424	-	6424						
	C4	100	6850	-	6850						
	H1	13	1138	700	1838						
	H2	13	1138	500	1638						
	H3	13	1261	700	1961						
	H4	13	1138	700	1838						
	H5	13	1320	700	2020						
	H6	13	975	700	1675						
	H7	13	975	700	1675						
	H8	13	1320	700	2020						
	H9	13	1170	700	1870						
	H10	13	884	700	1584						
	H11	13	1170	500	1670						
	H12	38	2983	500	3483						
	D	75	7613	675	8288	40626	71784	112410	26	46	73

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
S 4	P	100	8550	2350	10900						
	A	80	6840	588	7428						
	L	20	1850	-	1850						
	C1	35	2188	-	2188						
	C2	15	980	-	980						
						18328	5018	23346	87	24	111
S 5	P	100	10150	2938	13088						
	A1	25	2538	1763	4301						
	A2	25	2538	1469	4007						
	L1	100	10150	-	10150						
	L2	13	1261	-	1261						
	C1	63	6395	-	6395						
	C2	50	5075	-	5075						
	C3	50	5075	-	5075						
	C4	63	6048	-	6048						
	H1	13	1320	700	2020						
	H2	13	1320	700	2020						
	H3	13	1320	700	2020						
	H4	13	1320	700	2020						
	H5	13	1261	700	1961						
	H6	25	1938	700	2638						
	D	25	2538	1350	3888						
						21396	50571	71967	25	59	85
S 6	P	100	10150	3250	13400						
	A1	86	8729	1950	10679						
	A2	57	5786	1625	7411						
	L1	100	6800	-	6800						
	L2	14	791	-	791						
	C1	71	4438	700	5138						
	C2	29	2813	-	2813						
	C3	29	1856	-	1856						
	C4	43	2494	-	2494						
	C5	43	2946	-	2946						
	C6	57	4247	-	4247						
	C7	29	2944	-	2944						
	C8	14	1421	-	1421						
	H1	14	1197	700	1897						
	H2	14	1421	500	1921						
	H3	14	938	700	1638						

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
	H4	14	1323	700	2023						
	H5	14	1162	700	1862						
	H6	29	1943	500	2443						
	H7	14	1001	700	1701						
	H8	14	1225	700	1925						
	H9	14	791	500	1291						
	H10	14	959	500	1459						
	H11	14	1372	700	2072						
	H12	14	1274	500	1774						
	D	43	4171	1350	5521						
						31490	58577	90067	21	38	59
S 7	P	100	10150	3500	13650						
	A1	71	7207	2100	9307						
	A2	71	7207	1750	8957						
	A3	71	6887	1750	8637						
	L	100	7500	-	7500						
	C1	57	3819	700	4519						
	C2	14	791	-	791						
	C3	43	3075	-	3075						
	C4	29	1726	-	1726						
	C5	29	2813	-	2813						
	C6	43	3139	-	3139						
	C7	43	3139	-	3139						
	C8	14	504	-	504						
	C9	21	1250	-	1250						
	C10	14	1421	-	1421						
	C11	14	959	-	959						
	C12	14	938	-	938						
	C13	29	2509	-	2509						
	C14	14	1309	-	1309						
	C15	14	1358	-	1358						
	C16	14	1295	-	1295						
	H 1	14	1421	700	2121						
	H 2	14	1085	500	1585						
	H 3	14	1176	700	1876						
	H 4	14	1358	500	1858						
	H 5	14	1421	700	2121						
	H 6	14	1176	700	1876						
	H 7	14	1421	500	1921						
	H 8	14	1358	700	2058						

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
	H 9	14	1309	500	1809						
	H10	14	1358	700	2058						
	H11	14	1274	700	1974						
	H12	14	1211	500	1711						
	H13	14	1421	-	1421						
	D	71	7207	1350	8557						
						40551	71191	111742	20	35	55
S 8	P	100	10150	3250	13400						
	A1	75	7275	1950	9225						
	A2	38	3857	1625	5482						
	L1	100	10150	-	10150						
	L2	13	1320	-	1320						
	C1	63	5072	700	5772						
	C2	50	4850	-	4850						
	C3	25	2425	-	2425						
	C4	50	3800	-	3800						
	C5	50	4675	-	4675						
	C6	38	3857	-	3857						
	C7	38	3857	-	3857						
	H1	25	2450	700	3150						
	H2	13	1320	500	1820						
	H3	25	2538	700	3238						
	H4	13	1320	500	1820						
	H5	25	2338	700	3038						
	H6	25	2538	700	3238						
	H7	13	1320	500	1820						
	H8	13	1320	700	2020						
	H9	13	1066	700	1766						
	H10	13	1320	700	2020						
	H11	13	1320	-	1320						
	H12	13	988	500	1488						
	D	38	3857	1350	5207						
						28107	72651	100758	20	51	70
S 9	P	100	10150	3500	13650						
	A1	100	10150	2100	12250						
	A2	100	10150	2100	12250						
	A3	100	9700	2100	11800						
	A4	75	7275	1050	8325						
	A5	63	6395	1750	8145						

TABLE XXIII (CONTINUED)

1	2	3	4	5	6	7	8	9	10	11	12
	A6	75	7088	1750	8838						
	A7	63	6111	1750	7861						
	L1	100	7600	-	7600						
	L2	100	9700	-	9700						
	C1	100	8400	700	9100						
	C2	38	3857	-	3857						
	C3	38	2774	-	2774						
	C4	50	4625	-	4625						
	C5	63	4032	-	4032						
	C6	75	5138	-	5138						
	C7	100	10150	-	10150						
	C8	48	4032	-	4032						
	C9	38	3059	-	3059						
	C10	75	5250	-	5250						
	C11	50	4450	-	4450						
	C12	63	6111	-	6111						
	C13	38	3857	-	3857						
	H1	38	3686	700	4386						
	H2	38	3857	700	4557						
	H3	25	2275	500	2775						
	H4	38	2831	700	3531						
	H5	25	2538	700	3238						
	H6	25	2338	500	2838						
	H7	38	3382	700	4082						
	H8	38	3420	700	4120						
	H9	25	2425	700	3125						
	H10	25	1435	500	1935						
	H11	25	2538	700	3238						
	H12	25	2075	700	2775						
	H13	25	2425	500	2925						
	H14	25	1788	700	2488						
	H15	13	1203	-	1203						
	D	75	5963	675	6638						
						83119	137589	220708	35	58	93

KEY TO TABLE XXIII

- 1 - School Identification
- 2 - Administrators
- 3 - Percentage Administration Time
- 4 - Pro-rated Basic Salary
- 5 - Administration Allowance
- 6 - Cost of each Administrator
- 7 - Total Mandatory Cost
- 8 - Total Discretionary Cost
- 9 - Total Combined Cost
- 10 - Per-Pupil Mandatory Cost
- 11 - Per-Pupil Discretionary Cost
- 12 - Per-Pupil Combined Cost

- P - principal
- A - assistant principal
- L - librarian
- C - counsellor
- H - department head or assistant department head
- D - dean of girls
- Co.- co-ordinator
- S - special

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